ABSTRACT OF THE DISCLOSURE

A nonvolatile semiconductor memory device has a protective insulating film deposited on each of the side surfaces of a control gate electrode to protect the control gate electrode during the formation of a floating gate electrode, the floating gate electrode opposed to one of the side surfaces of the control gate electrode with the protective insulating film interposed therebetween so as to be capacitively coupled to the control gate electrode, a tunnel insulating film formed between the floating gate electrode and the semiconductor substrate, a drain region formed in a region of the semiconductor substrate containing a portion underlying the floating gate electrode, and a source region formed in a region of the semiconductor substrate opposite to the drain region relative to the control gate electrode.